

## **Notice to Participants**

### **Delphi Retirement Program for Salaried Employees**

This Notice is being furnished to you under the provisions of Section 101(j) of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Please be advised that the Delphi Retirement Program for Salaried Employees (Program) has become subject to the restrictions of Section 206(g) of ERISA and Section 436(d)(3) of the Internal Revenue Code of 1986, as amended. This has occurred as the Program is a single-employer defined benefit pension plan under which the Program's adjusted funding target attainment percentage for the 2008 plan year is presumed to be less than 100% (the threshold for plan sponsors in bankruptcy). As a result, the Plan may not pay any prohibited payment on or after October 1, 2008 until prescribed funded status level is reached.

At such time as you become eligible for a payment of benefits under the Plan, you will be advised as to the effect, if any, that this requirement will have on your selection of benefit payment options.